

**SUBJECT:**

ACCOUNTING AND RECONCILING—  
GENERAL FIXED ASSET GROUP  
ADJUSTMENTS

**FIM NUMBER:**

**2001-09**

**REFERENCES:**

STATE ADMINISTRATIVE MANUAL  
SECTIONS 7969, 8600-8672

DEPARTMENT OPERATIONS MANUAL  
SECTIONS 22030.12, 22030.12.2

**DATE: AUGUST 24, 2001**

**DISTRIBUTION**

Wardens

Associate Wardens, Business Services

Regional Accounting Office Managers

Accounting Management Branch

**PURPOSE**

The purpose of this Financial Information Memo (FIM) is to establish the process within the California Department of Corrections (CDC) that will allow a reconciliation of the General Fixed Assets Group (GFAG) accounts to the Department of General Services (DGS) Statewide Property Inventory (SPI) report.

**DISCUSSION**

Generally accepted accounting practices require property accounting procedures be designed to maintain uniform accountability for State property. This includes the ability to timely reconcile the records maintained by the DGS, Institutions and Regional Accounting Offices (RAOs).

**BACKGROUND**

The Department of Finance (DOF) and the CDC's Office of Compliance recently audited the Department and identified a continuing finding of not reconciling GFAG with the SPI report maintained by DGS. These audits specifically addressed the need for property reconciliations. State Agencies are mandated to maintain accurate records for GFAG and to reconcile with DGS.

# California Department of Corrections

## Financial Information Memo

Accounting and Reconciling—GFAG Adjustments

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To accomplish this at the CDC, a multi-step process was initiated earlier this year. The first two steps have been completed.

- ◆ First step – Office of Financial Management (OFM) evaluated each Institution's and RAO's records with those maintained in the SPI report. (See attachment C)
- ◆ Second step – OFM developed the multi-step process and obtained acceptance of it from the DOF and the Bureau of State Audits.

### **ACTION REQUIRED**

Attachments to this FIM detail the remaining steps of the multi-step process that must be accomplished before our final goal of annual reconciliation with the SPI can be achieved. These remaining steps are:

- ◆ Third step - RAOs to adjust selected California State Accounting and Reporting System (CALSTARS) records for amounts maintained in the SPI. (See attachment A)
- ◆ Fourth step - Institutions to inventory each building. (See attachment A)
- ◆ Fifth step - Institutions and RAOs to compare the inventory to the SPI report and establish square footage costs for selected buildings. (See attachment A)
- ◆ Sixth step - Institutions to notify DGS of the adjusted values. (See attachment B)
- ◆ Final step – Institutions and RAOs to reconcile with DGS. (FIM to follow)

If you have further questions regarding this FIM, please contact your RAO.

WENDY STILL

Chief Financial Officer

Office of Financial Management

Attachments

cc: Deputy Director, Institutions Division  
Assistant Deputy Director, Institutions Division  
Institution Regional Administrators  
Regional Accounting-Administrators  
Chief, Accounting Policies and Procedures

# California Department of Corrections

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### **INSTRUCTIONS FOR FIXED ASSET ADJUSTMENTS**

Attachment A

#### Land

The Land accounts are the most accurate of the fixed asset accounts because DGS is generally involved in land acquisitions. Since the costs of land are in the DGS records, the SPI Unit enters the land costs directly in the SPI listing.

The CDC decision is to adjust the RAOs accounting records and Institution Property Register to the values listed in the SPI records.

If the Institutions have detailed records that support land values greater than the amounts listed on the SPI, they are to be increased through the submission of the appropriate reports to both the DGS SPI Unit and the RAOs.

#### Improvements Other Than Buildings

There has been confusion on what assets are included in this account; therefore, the amounts recorded in the RAO's records may be inaccurate.

The CDC decision is to adjust the RAO and Institution records to the SPI report. Amounts not listed on the SPI, but included in the RAO records, would then be included in the Building account.

#### Work in Progress

This account should be used only for long-term capital outlay projects funded at Headquarters. This account is not maintained in the SPI listings since it is an interim account pending completion of a project. The costs in this account should never be entered in the RAO and Institution records, rather it is intended only for Headquarters Accounting Services Section while a project is under construction.

The CDC decision is to adjust the RAO and Institution records to the SPI listing or zero.

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Attachment A continued

### Buildings

The majority of the CDC Asset discrepancy exists in the Building's account. The difference between CALSTARS and SPI records is 3.4 billion dollars. Some of the newer Institutions have no value listed for their buildings. Some buildings show a value on the SPI report of \$1 per building. This is acceptable if the costs were not readily available and if the building was acquired prior to 1988. Since payments for the construction program from the early 1980's to present were performed by CDC accounting operations, it would be difficult to support the position that we do not have this information readily available.

The CDC decision is to use the value documented in the RAO accounting records for both *Buildings* and *Improvements Other Than Buildings* less the value documented on the SPI for *Improvements Other Than Buildings* and prorate that value on a square footage basis to each building presently located at the institution.

To accomplish this, each institution must complete an inventory of every building. This inventory must then be compared against the existing SPI listing. Buildings not included in the SPI, valued in the SPI for minimal amounts, and/or constructed after 1970 must have a Structure Data Entry Form (RESO FORM 1040) prepared. After the inventory has been completed and the RESO FORM 1040s have been drafted, institutions must coordinate with their RAO to determine the square footage costs to be applied to each building and fund information for inclusion on the RESO FORM 1040. The institution would then update the SPI listing by submitting the completed RESO FORM 1040s. To assist your staff, a copy of the RESO FORM 1040 is attached and available in an electronic version from the RAO.

### Institution Property Listing

Based upon the survey conducted for this project, it was discovered that many institutions either did not have a property listing or considered their copy of the SPI listing to be their property listing. To ensure accountability of the fixed assets, institutions must maintain records independent of both the RAO and DGS. A FIM will be prepared providing a standardized format for the CDC property listing. In the interim, institution property listings should include adequate fixed asset information including all current projects at each facility. This will allow institution staff to reconcile to the SPI and maintain accountability for those projects not yet reported.

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Attachment A continued

### Schedule

By June 30, 2001

All fiscal records for Land, Improvements Other than Buildings and Work in Progress accounts are to be brought into agreement by the RAOs per the instructions above.

By January 31, 2002

Since the inventory and assigning of costs by building and fund may take a longer time period for the institution to schedule into work plans, the goal is for adjustments to be made to the RAO, SPI and Institution records, prior to the next release of the SPI listing.

By June 30, 2002

Reconciliation to the annual March SPI reports must be completed. All records at the RAO and Institutions should agree with the SPI database. Institutions and RAOs will be in compliance with Fixed Asset Management Procedures.

45. Structure Characteristic Code: \_\_\_\_\_ 46. Applicable Date: \_\_\_\_ / \_\_\_\_ / \_\_\_\_ 47. Estimated Cost: \$ \_\_\_\_\_

48. Structure Characteristic Comments: \_\_\_\_\_

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Attachment B continued

STATE OF CALIFORNIA  
STATEWIDE PROPERTY INVENTORY  
STRUCTURE DATA ENTRY FORM CONTINUED  
Rev. RESD FORM 1040 (10/2000) (Page 2 of 2)

REAL ESTATE SERVICES DIVISION  
BUSINESS, OPERATIONS, PLANNING & POLICY BRANCH

## FLOOR

49. Floor ID: _____	50. Net Office Area: _____	51. Net Storage Area: _____	52. Added Facilities: _____
53. Tare: _____	54. Garage: _____	55. Floor Inside Gross _____	
49. Floor ID: _____	50. Net Office Area: _____	51. Net Storage Area: _____	52. Added Facilities: _____
53. Tare: _____	54. Garage: _____	55. Floor Inside Gross _____	
49. Floor ID: _____	50. Net Office Area: _____	51. Net Storage Area: _____	52. Added Facilities: _____
53. Tare: _____	54. Garage: _____	55. Floor Inside Gross _____	

## OCCUPIED SPACE

56. Occupying Agency Number: _____	57. Division Number: _____	58. Floor ID: _____	59. Space Type Code: _____
60. Suite or Room: _____	61. Quantity of Unit: _____	62. Load Factor: _____	
63. OREDS Charges Apply: _____	64. State Police Charges: _____		
65. Occupancy/Beginning Date: ____/____/____	66. Actual Vacated Date: ____/____/____		
67. Personnel Base Year: _____	68. Full Time Personnel _____	69. Part Time Personnel: _____	
70. Five Year Personnel Projection: _____	71. Ten Year Personnel Projection: _____		
72. Five Year Square Feet Projection: _____	73. Ten Year Square Feet Projection: _____		
74. Consolidatable Flag: _____	75. Planning Area Code: _____		
Occupied Space Comments: _____			
_____			
_____			

56. Occupying Agency Number: _____	57. Division Number: _____	58. Floor ID: _____	59. Space Type Code: _____
60. Suite or Room: _____	61. Quantity of Unit: _____	62. Load Factor: _____	
63. OREDS Charges Apply: _____	64. State Police Charges: _____		
65. Occupancy/Beginning Date: ____/____/____	66. Actual Vacated Date: ____/____/____		
67. Personnel Base Year: _____	68. Full Time Personnel _____	69. Part Time Personnel: _____	
70. Five Year Personnel Projection: _____	71. Ten Year Personnel Projection: _____		
72. Five Year Square Feet Projection: _____	73. Ten Year Square Feet Projection: _____		
74. Consolidatable Flag: _____	75. Planning Area Code: _____		
Occupied Space Comments: _____			
_____			
_____			

56. Occupying Agency Number: _____	57. Division Number: _____	58. Floor ID: _____	59. Space Type Code: _____
60. Suite or Room: _____	61. Quantity of Unit: _____	62. Load Factor: _____	
63. OREDS Charges Apply: _____	64. State Police Charges: _____		
65. Occupancy/Beginning Date: ____/____/____	66. Actual Vacated Date: ____/____/____		
67. Personnel Base Year: _____	68. Full Time Personnel _____	69. Part Time Personnel: _____	
70. Five Year Personnel Projection: _____	71. Ten Year Personnel Projection: _____		
72. Five Year Square Feet Projection: _____	73. Ten Year Square Feet Projection: _____		
74. Consolidatable Flag: _____	75. Planning Area Code: _____		
Occupied Space Comments: _____			
_____			
_____			

# California Department of Corrections Financial Information Memo

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## General Fixed Asset Evaluation

RAO *Corcoran*

Attachment C

General Fixed Asset Group	CALSTARS	documents (Y/N)	INSTITUTION PROPERTY REGISTER AMOUNT	documents (Y/N)	SPI	Adjust to Amount
INSTITUTION <i>Corcoran (24)</i>						
Land	\$ 4,237,614.30	N	\$ 4,237,614.30	N	3,617,204.00	3,617,204.00
Buildings	\$ 249,759,845.37	N	\$ 249,421,486.96	N	66.00	249,943,247.58
Improvements	\$ 183,402.21	N	\$ -	N		0.00
Work in Progress	\$ -	N	\$ -	N		0.00
<b>Total</b>	<b>\$ 254,180,861.88</b>		<b>\$ 253,659,101.26</b>		<b>\$ 3,617,270.00</b>	<b>253,560,451.58</b>
INSTITUTION <i>CCWF (28)</i>						
Land	\$ 4,753,415.10	N	\$ 4,752,989.10	N	2,099,900.00	2,099,900.00
Buildings	\$ 129,677,667.28	N	\$ 129,459,548.68	N		129,677,775.48
Improvements	\$ 108.20	N	\$ -	N		0.00
Work in Progress	\$ -	N	\$ -	N		0.00
<b>Total</b>	<b>\$ 134,431,190.58</b>		<b>\$ 134,212,537.78</b>		<b>\$ 2,099,900.00</b>	<b>131,777,675.48</b>
INSTITUTION <i>VSPW (39)</i>						
Land	\$ -	N	\$ 118,022.12	N	2,100,100.00	2,100,100.00
Buildings	\$ 148,511,932.82	N	\$ 134,712,895.02	N		148,552,649.82
Improvements	\$ 40,717.00	N	\$ -	N		0.00
Work in Progress	\$ -	N	\$ -	N		0.00
<b>Total</b>	<b>\$ 148,552,649.82</b>		<b>\$ 134,830,917.14</b>		<b>\$ 2,100,100.00</b>	<b>150,652,749.82</b>
INSTITUTION <i>SATF (42)</i>						
Land	\$ 13,445.00	N	\$ 13,445.00	N	1,592,007.00	1,592,007.00
Buildings	\$ 188,867,176.63	N	\$ 188,867,176.03	N	137.00	189,140,257.63
Improvements	\$ 273,081.00	N	\$ -	N		0.00
Work in Progress	\$ -	N	\$ -	N		0.00
<b>Total</b>	<b>\$ 189,153,702.63</b>		<b>\$ 188,880,621.03</b>		<b>\$ 1,592,144.00</b>	<b>190,732,264.63</b>



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## General Fixed Asset Evaluation

RAO *El Centro*

Attachment C continued

General Fixed Asset Group	CALSTARS	documents (Y/N)	INSTITUTION PROPERTY REGISTER AMOUNT	documents (Y/N)	SPI	Adjust to Amount
INSTITUTION <i>CVSP (26)</i>						
Land	\$ 2,357,725.60	N		N	1,325,663.00	1,325,663.00
Buildings	\$ 120,855,468.93	N	\$ -	N	64,381,496.00	120,915,243.26
Improvements	\$ 59,774.33	N	\$ -	N		0.00
Work in Progress	\$ 256,931.09	N	\$ -	N		0.00
<b>Total</b>	<b>\$ 123,529,899.95</b>		<b>\$ -</b>		<b>\$ 65,707,159.00</b>	<b>122,240,906.26</b>
INSTITUTION <i>Calipatria (31)</i>						
Land	\$ 4,504,166.61	N	\$ -	N	4,046,872.00	4,046,872.00
Buildings	\$ 194,485,535.86	N	\$ -	N		194,804,855.18
Improvements	\$ 319,319.32	N	\$ -	N		0.00
Work in Progress	\$ 1,735,821.69	N	\$ -	N		0.00
<b>Total</b>	<b>\$ 201,044,843.48</b>		<b>\$ -</b>		<b>\$ 4,046,872.00</b>	<b>198,851,727.18</b>
INSTITUTION <i>Centinela (34)</i>						
Land	\$ 17,144,400.05	N	\$ -	N	5,531,744.00	5,531,744.00
Buildings	\$ 150,145,137.02	N	\$ -	N	105,324,928.00	150,182,025.02
Improvements	\$ 36,888.00	N	\$ -	N		0.00
Work in Progress	\$ 330,108.01	N	\$ -	N		0.00
<b>Total</b>	<b>\$ 167,656,533.08</b>		<b>\$ -</b>		<b>\$ 110,856,672.00</b>	<b>155,713,769.02</b>
INSTITUTION <i>Ironwood (36)</i>						
Land	\$ 166.25	N	\$ -	N	333,442.00	333,442.00
Buildings	\$ 191,537,388.99	N	\$ -	N	117,424,669.00	191,564,395.99
Improvements	\$ 27,007.00	N	\$ -	N		0.00
Work in Progress	\$ 3,602,506.01	N	\$ -	N		0.00
<b>Total</b>	<b>\$ 195,167,068.25</b>		<b>\$ -</b>		<b>\$ 117,758,111.00</b>	<b>191,897,837.99</b>

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## General Fixed Asset Evaluation

RAO *Bakersfield*

Attachment C continued

General Fixed Asset Group	CALSTARS	documents (Y/N)	INSTITUTION PROPERTY REGISTER AMOUNT	documents (Y/N)	SPI	Adjust to Amount
INSTITUTION <i>CCI (11)</i>						
Land	\$ 114,056.65	N	\$ 110,000.00		110,000.00	110,000.00
Buildings	\$ 133,129,963.10	N	\$ 10,340,619.00		10,340,619.00	134,613,436.50
Improvements	\$ 1,483,473.40	N	\$ -			0.00
Work in Progress	\$ -		\$ -			0.00
<b>Total</b>	<b>\$ 134,727,493.15</b>		<b>\$ 10,450,619.00</b>		<b>\$ 10,450,619.00</b>	<b>134,723,436.50</b>
INSTITUTION <i>Wasco (29)</i>						
Land	\$ 2,410,783.00	Y	\$ 671,881.00		671,881.00	671,881.00
Buildings	\$ 178,951,839.69	Y	\$ 7,005,104.00		7,005,104.00	178,951,839.69
Improvements	\$ 234,321.79	Y	\$ 4.00		4.00	234,321.79
Work in Progress	\$ -		\$ -			0.00
<b>Total</b>	<b>\$ 181,596,944.48</b>		<b>\$ 7,676,989.00</b>		<b>\$ 7,676,989.00</b>	<b>179,858,042.48</b>
INSTITUTION <i>Lancaster (32)</i>						
Land	\$ 11,842,514.95	N	\$ 11,300,000.00		11,300,000.00	11,300,000.00
Buildings	\$ 201,473,508.17	N	\$ 1,900,001.00		1,900,001.00	203,078,959.06
Improvements	\$ 1,605,450.89	Y	\$ -			0.00
Work in Progress	\$ -		\$ -			0.00
<b>Total</b>	<b>\$ 214,921,474.01</b>		<b>\$ 13,200,001.00</b>		<b>\$ 13,200,001.00</b>	<b>214,378,959.06</b>
INSTITUTION <i>North Kern (33)</i>						
Land	\$ 1,596,566.90	N	\$ 588,242.00		588,242.00	588,242.00
Buildings	\$ 170,758,478.45	N	\$ -			170,863,931.38
Improvements	\$ 105,452.93	N	\$ -			0.00
Work in Progress	\$ -		\$ -			0.00
<b>Total</b>	<b>\$ 172,460,498.28</b>		<b>\$ 588,242.00</b>		<b>\$ 588,242.00</b>	<b>171,452,173.38</b>

# California Department of Corrections Financial Information Memo

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## General Fixed Asset Evaluation

RAO *Sacramento*

Attachment C continued

General Fixed Asset Group	CALSTARS	documents (Y/N)	INSTITUTION PROPERTY REGISTER AMOUNT	documents (Y/N)	SPI	Adjust to Amount
INSTITUTION <i>Folsom (03)</i>						
Land	\$ 193,195.00	N	\$ 195,195.00	N	82,442.00	82,442.00
Buildings	\$ 13,519,649.30	N	\$ 7,839,581.91	N	10,982.00	19,165,852.93
Improvements	\$ 5,646,203.63	N				0.00
Work in Progress	\$ -		\$ -			0.00
<b>Total</b>	<b>\$ 19,359,047.93</b>		<b>\$ 8,034,776.91</b>		<b>\$ 93,424.00</b>	<b>19,248,294.93</b>
INSTITUTION <i>CCC (14)</i>						
Land	\$ 342,107.00	N	\$ 383,077.00	Y	383,077.00	383,077.00
Buildings	\$ 166,271,915.12	N	\$ -		27,789,738.00	173,370,839.16
Improvements	\$ 10,589,924.04	N	\$ -		3,491,000.00	3,491,000.00
Work in Progress	\$ -		\$ -			0.00
<b>Total</b>	<b>\$ 177,203,946.16</b>		<b>\$ 383,077.00</b>		<b>\$ 31,663,815.00</b>	<b>177,244,916.16</b>
INSTITUTION <i>Sacramento (18)</i>						
Land	\$ 48,232.00	N	\$ -			
Buildings	\$ 150,502,610.30	N	\$ -			150,668,477.20
Improvements	\$ 165,866.90	N	\$ -			0.00
Work in Progress	\$ -		\$ -			0.00
<b>Total</b>	<b>\$ 150,716,709.20</b>		<b>\$ -</b>		<b>\$ -</b>	<b>150,668,477.20</b>
INSTITUTION <i>High Desert (38)</i>						
Land	\$ 521,126.06	N	\$ 30,748.00	N	30,748.00	30,748.00
Buildings	\$ 239,479,022.93	N	\$ 201,174.00	N	186,214.00	239,464,062.93
Improvements	\$ -		\$ -		14,960.00	14,960.00
Work in Progress	\$ -		\$ -			0.00
<b>Total</b>	<b>\$ 240,000,148.99</b>		<b>\$ 231,922.00</b>		<b>\$ 231,922.00</b>	<b>239,509,770.93</b>

# California Department of Corrections Financial Information Memo

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## General Fixed Asset Evaluation

RAO *North Coast*

Attachment C continued

General Fixed Asset Group	CALSTARS	documents (Y/N)	INSTITUTION PROPERTY REGISTER AMOUNT	documents (Y/N)	SPI	Adjust to Amount
INSTITUTION <i>SQ (02)</i>						
Land	\$ 117,973.00	N	\$ 153,373.00	Y	153,373.00	153,373.00
Buildings	\$ 52,339,274.47	N	\$ 23,229,171.00	Y	21,813,211.00	23,229,171.00
Improvements	\$ 5,106,912.74	N	\$ 15,283,141.00	Y	13,523,737.00	15,283,141.00
Work in Progress	\$ -		\$ -			0.00
<b>Total</b>	<b>\$ 57,564,160.21</b>		<b>\$ 38,665,685.00</b>		<b>\$ 35,490,321.00</b>	<b>38,665,685.00</b>
INSTITUTION <i>CMF (12)</i>						
Land	\$ 1,230,946.00	N	\$ -		173,703.00	173,703.00
Buildings	\$ 157,488,275.16	N	\$ -		3,480,000.00	22,551,985.12
Improvements	\$ 2,288,335.12	N	\$ -			0.00
Work in Progress	\$ 16,908.48	N	\$ -			0.00
<b>Total</b>	<b>\$ 161,024,464.76</b>		<b>\$ -</b>		<b>\$ 3,653,703.00</b>	<b>22,725,688.12</b>
INSTITUTION <i>SOL (17)</i>						
Land	\$ -		\$ -		172,213.00	172,213.00
Buildings	\$ 16,652,870.10	N	\$ -		12,457,002.00	154,559,303.72
Improvements	\$ 681,808.46	N	\$ -			0.00
Work in Progress	\$ -		\$ -			0.00
<b>Total</b>	<b>\$ 17,334,678.56</b>		<b>\$ -</b>		<b>\$ 12,629,215.00</b>	<b>154,731,516.72</b>
INSTITUTION <i>PBSP (27)</i>						
Land	\$ 1,225,964.34	N	\$ 1,225,964.34	N	951,329.00	951,329.00
Buildings	\$ 220,999,190.36	N	\$ 224,137,507.76	N	320,067.00	222,507,800.48
Improvements	\$ 1,508,610.12	N	\$ 1,508,610.12	N		0.00
Work in Progress			\$ -			0.00
<b>Total</b>	<b>\$ 223,733,764.82</b>		<b>\$ 226,872,082.22</b>		<b>\$ 1,271,396.00</b>	<b>223,459,129.48</b>

# California Department of Corrections Financial Information Memo

Accounting and Reconciling—GFAG Adjustments  
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## General Fixed Asset Evaluation

RAO *Central Coast*

Attachment C continued

General Fixed Asset Group	CALSTARS	documents (Y/N)	INSTITUTION PROPERTY REGISTER AMOUNT	documents (Y/N)	SPI	Adjust to Amount
INSTITUTION <i>CTF (06)</i>						
Land	\$ 376,465.00	N	\$ 242,440.00	Y	242,440.00	242,440.00
Buildings	\$ 24,345,061.11	N	\$ 10,993,140.00	N	10,993,140.00	31,576,286.09
Improvements	\$ 7,231,224.98	N	\$ -			0.00
Work in Progress	\$ 8,422,471.19	N	\$ -			0.00
<b>Total</b>	<b>\$ 40,375,222.28</b>		<b>\$ 11,235,580.00</b>		<b>\$ 11,235,580.00</b>	<b>31,818,726.09</b>
INSTITUTION <i>CMC (09)</i>						
Land	\$ 13,002.00	N	\$ 6,500.00	Y	6,500.00	6,500.00
Buildings	\$ 72,447,918.81	N	\$ 422,935.00	N	422,935.00	76,718,123.84
Improvements	\$ 4,270,205.03	N	\$ -			0.00
Work in Progress	\$ -		\$ -			0.00
<b>Total</b>	<b>\$ 76,731,125.84</b>		<b>\$ 429,435.00</b>		<b>\$ 429,435.00</b>	<b>76,724,623.84</b>
INSTITUTION <i>Avenal (22)</i>						
Land	\$ 2,451,653.10	N	\$ 2,222,261.00	Y	2,222,261.00	2,222,261.00
Buildings	\$ 167,321,176.61	N	\$ 106,876,982.96	Y	94,364,154.00	167,470,474.45
Improvements	\$ 149,297.84	N	\$ 747,989.26	Y		0.00
Work in Progress	\$ -		\$ -			0.00
<b>Total</b>	<b>\$ 169,922,127.55</b>		<b>\$ 109,847,233.22</b>		<b>\$ 96,586,415.00</b>	<b>169,692,735.45</b>
INSTITUTION <i>Pleasant Valley (37)</i>						
Land	\$ 2,134,461.99	N	\$ 3,466,667.00	Y	3,466,667.00	3,466,667.00
Buildings	\$ 175,166,566.43	N	\$ 149,228,801.00	N	766,000.00	175,283,912.09
Improvements	\$ 117,345.66	N	\$ 28,984,658.00	Y		0.00
Work in Progress	\$ -		\$ -			0.00
<b>Total</b>	<b>\$ 177,418,374.08</b>		<b>\$ 181,680,126.00</b>		<b>\$ 4,232,667.00</b>	<b>178,750,579.09</b>
INSTITUTION <i>Salinas Valley (41)</i>						
Land	\$ 44,435.00	N	\$ 160,020.00	Y	160,020.00	160,020.00
Buildings	\$ 201,754,856.65	N	\$ 176,439,460.00	Y	176,439,460.00	201,792,725.84
Improvements	\$ 37,869.19	N	\$ -			0.00
Work in Progress	\$ 4,343,400.60	N	\$ -			0.00
<b>Total</b>	<b>\$ 206,180,561.44</b>		<b>\$ 176,599,480.00</b>		<b>\$ 176,599,480.00</b>	<b>201,952,745.84</b>

# California Department of Corrections Financial Information Memo

Accounting and Reconciling—GFAG Adjustments  
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## General Fixed Asset Evaluation

RAO *Southern California*

Attachment C continued

General Fixed Asset Group	CALSTARS	documents (Y/N)	INSTITUTION PROPERTY REGISTER AMOUNT	documents (Y/N)	SPI	Adjust to Amount
INSTITUTION <i>CIM (04)</i>						
Land	\$ 671,053.00	N	\$ 637,969.21	N	650,000.00	650,000.00
Buildings	\$ 52,543,638.88	N	\$ 16,370,005.04	N	12,417,633.00	55,429,886.88
Improvements	\$ 5,581,994.00	N	\$ -		2,695,746.00	2,695,746.00
Work in Progress	\$ 17,997,493.22	N	\$ -			0.00
Total	\$ 76,794,179.10		\$ 17,007,974.25		\$ 15,763,379.00	58,775,632.88
INSTITUTION <i>CIW (07)</i>						
Land	\$ 84,071.00	N	\$ -		79,650.00	79,650.00
Buildings	\$ 18,881,031.94	N	\$ -		88,922.00	20,549,045.04
Improvements	\$ 1,668,013.10	N	\$ -			0.00
Work in Progress	\$ 861,533.75	N	\$ -			0.00
Total	\$ 21,494,649.79		\$ -		\$ 168,572.00	20,628,695.04
INSTITUTION <i>CRC (13)</i>						
Land	\$ 5,413,581.00	N	\$ 11,274,000.00	Y	509,601.00	11,274,000.00
Buildings	\$ 14,495,628.85	N	\$ 7,432,614.00	Y	2,880,030.00	7,432,614.00
Improvements	\$ 2,078,828.03	N	\$ 11,164,428.00	Y	2.00	11,164,428.00
Work in Progress	\$ 338,510.62	N	\$ -			0.00
Total	\$ 22,326,548.50		\$ 29,871,042.00		\$ 3,389,633.00	29,871,042.00
INSTITUTION <i>RJD (21)</i>						
Land	\$ 11,302,000.00	Y	\$ 11,302,000.00	Y	11,302,000.00	11,302,000.00
Buildings	\$ 151,430,686.32	Y	\$ 151,430,686.32	Y	3,303,093.00	151,778,775.86
Improvements	\$ 348,089.54	Y	\$ 348,088.64	Y		0.00
Work in Progress	\$ 2,314,528.88	Y	\$ 2,314,528.88	Y		0.00
Total	\$ 165,395,304.74		\$ 165,395,303.84		\$ 14,605,093.00	163,080,775.86

# California Department of Corrections Financial Information Memo

Accounting and Reconciling—GFAG Adjustments  
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## General Fixed Asset Evaluation

RAO *Central Valley*

Attachment C continued

General Fixed Asset Group	CALSTARS	documents (Y/N)	INSTITUTION PROPERTY REGISTER AMOUNT	documents (Y/N)	SPI	Adjust to Amount
INSTITUTION <i>DVI (08)</i>						
Land	\$ 307,700.00	\$	-		300,000.00	300,000.00
Buildings	\$ 22,257,825.08	\$	-		3,737,191.00	25,831,779.08
Improvements	\$ 3,643,954.00	\$	-		70,000.00	70,000.00
Work in Progress	\$ -	\$	-			0.00
<b>Total</b>	<b>\$ 26,209,479.08</b>	<b>\$</b>	<b>-</b>		<b>\$ 4,107,191.00</b>	<b>26,201,779.08</b>
INSTITUTION <i>SCC (16)</i>						
Land	\$ 227,036.00	\$	227,036.00		1,087,025.00	1,087,025.00
Buildings	\$ 59,489,580.19	\$	59,489,580.19		15,637,930.00	62,851,996.86
Improvements	\$ 3,362,416.67	\$	-			0.00
Work in Progress	\$ -	\$	-			0.00
<b>Total</b>	<b>\$ 63,079,032.86</b>	<b>\$</b>	<b>59,716,616.19</b>		<b>\$ 16,724,955.00</b>	<b>63,939,021.86</b>
INSTITUTION <i>NCWF (19)</i>						
Land	\$ -	\$	-		87,567.00	87,567.00
Buildings	\$ 34,143,635.53	\$	33,488,340.00		505,658.00	34,230,220.80
Improvements	\$ 86,585.27	\$	-			0.00
Work in Progress	\$ -	\$	-			0.00
<b>Total</b>	<b>\$ 34,230,220.80</b>	<b>\$</b>	<b>33,488,340.00</b>		<b>\$ 593,225.00</b>	<b>34,317,787.80</b>
INSTITUTION <i>Mule Creek (23)</i>						
Land	\$ 1,442,299.20	\$	-		1,514,701.00	1,514,701.00
Buildings	\$ 141,056,734.59	\$	116,880,133.00		116,880,135.00	143,193,387.71
Improvements	\$ 2,136,653.12	\$	-			0.00
Work in Progress	\$ -	\$	-			0.00
<b>Total</b>	<b>\$ 144,635,686.91</b>	<b>\$</b>	<b>116,880,133.00</b>		<b>\$ 118,394,836.00</b>	<b>144,708,088.71</b>